

Annual Reports

of the

Town Officers

and

Inventory of Polls and

Ratable Property

of

NELSON

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1948

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SENTINEL PRINTING COMPANY
KEENE, N. H.
1949

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TOWN OFFICERS
AND
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TOWN OFFICERS

Selectmen

WILMER C. TOLMAN BERNARD F. RICHARDSON
WINSTON H. FRENCH

Moderator

GORDON F. TOLMAN

Town Clerk

MILDRED QUIGLEY

Tax Collector

FRANK E. UPTON

Treasurer

FLORENCE TOLMAN

Road Agent

EDWARD F. MURDOUGH

Constable

HAROLD TOMPKINS

Police Officers

HOWARD TOMPKINS FRANK UPTON JR.

Overseer of the Poor

RUBY MURDOUGH

Trustees of Trust Funds

ADA B. UPTON ARVILLA TOLMAN

Sexton

MAURICE TOLMAN

Trustee of Library

ALICE SHARPLES

Auditor

FRANCIS TOLMAN

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Nelson on Tuesday, the 8th day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see what sum of money the town will raise and appropriate for repairing highways and bridges, or take any action relating thereto.

4. To see if the town will raise and appropriate the sum of \$339.40 for the construction of class V highways, the State to contribute \$1,357.58.

5. To see if the town will raise and appropriate the sum of \$2,500.00 for the reconstruction of a bridge on the Nelson State Aid Road, the State to contribute \$7,500.00.

6. To see if the town will raise and appropriate money for calcium chloride for Class V roads, or take any action relating thereto.

7. To see if the town will raise and appropriate money for calcium chloride to be used on the McIntire road, or take any action relating thereto.

8. To see if the town will give the selectmen the right to borrow money in anticipation of taxes.

9. To see what sum of money the town will raise and appropriate for Memorial Day.

10. To see what sum of money the town will raise and appropriate for Old Home Day.

11. To see if the town will raise and appropriate the sum of \$46.00 for the support of the Monadnock Region Association.

12. To see if the town will raise and appropriate the sum of \$400.00 for the support of the fire department, this money to be used by the Fire Warden, with the approval of the selectmen.

13. To see what sum of money the town will raise and appropriate for the support of the Library.

14. To see if the town will raise and appropriate a sum of money for the purchase of a new snow plow, or take any action relating thereto.

15. To see if the town will vote to accept a trust fund from W. O. Conrad for the upkeep of a lot in Nelson Cemetery.

16. To see if the town will raise and appropriate money for the improvement of the road leading from the Harrisville line to Lake Nubanusit, or take any action relating thereto.

17. To see if the town will raise and appropriate the sum of \$157.92 for the support of the Elliot Community Hospital.

18. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

19. To see if the town will raise and appropriate money for the purchase of a truck for the highway department.

20. To see if the town will raise and appropriate a sum of money to build more water holes, and make old highways and wood roads passable in case of fire, or take any action relating thereto.

21. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 16th day of February, in the year of our Lord nineteen hundred and forty-nine.

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON H. FRENCH,

Selectmen of Nelson.

A true copy of Warrant— Attest:

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON H. FRENCH,

Selectmen of Nelson.

BUDGET

ESTIMATES OF REVENUE AND EXPENDITURES FOR
THE ENSUING YEAR JAN. 1, 1949 TO DEC. 31, 1949
COMPARED WITH
ESTIMATED AND ACTUAL REVENUE, APPROPRIATIONS
AND EXPENDITURES OF THE PREVIOUS
YEAR JAN. 1, 1948 TO DEC. 31, 1948

SOURCES OF REVENUE

	Estimated Revenue Previous Year 1948	Actual Revenue Previous Year 1948	Estimated Revenue Ensuing Year 1949
From state:			
Interest and dividends tax	\$595 55	\$711 74	\$711 74
Railroad tax	41		
Savings bank tax	89 62	79 06	79 06
Reimbursement a/c State and			
Federal Class 5		183 30	175 00
For fighting forest fires		80 57	80 57
Bounties	50 00	79 50	75 00
Refund T. R. A.		43 85	
From local sources			
except taxes:			
Rent of town hall and			
other buildings		120 00	120 00
Income of departments:			
(a) Highway, including			
rental of equipment		694 40	
(c) Dog taxes	92 48	66 00	66 00
Motor vehicle permit fees	471 02	523 05	523 05

	Estimated Revenue Previous Year 1948	Actual Revenue Previous Year 1948	Estimated Revenue Ensuing Year 1949
From local taxes other than property taxes:			
(a) Poll taxes—regular @ \$2	158 00	136 00	136 00
Total revenue from all sources except property taxes	\$1,457 08	\$2,717 47	\$1,966 42
*Amt. to be raised by property taxes	17,316 56	20,400 98	21,702 08
Total revenues	\$18,773 64	\$23,118 45	\$23,668 50

*Total estimated "Revenues from All sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."

PURPOSES OF EXPENDITURES

	Appropriations Previous Year 1948	Actual Expenditures Previous Year 1948	Estimated Expenditures Ensuing Year 1949
Current maintenance expenses:			
General government:			
Town officers' salaries	\$700 00	\$698 00	\$700 00
Town officers' expenses	600 00	452 75	500 00
Election and registration expenses		184 80	
Expenses town hall and other town buildings	600 00	425 52	500 00
Protection of persons and property:			
Police department	75 00	86 75	90 00
Fire department	200 00	237 54	250 00
Blister rust	200 00		200 00
Health:			
Vital statistics	10 00	5 50	10 00
Highways and bridges:			
Town maintenance:			
Summer	4,000 00	5,035 02	4,000 00
Winter	3,500 00	3,109 34	3,000 00
General expenses of highway department		226 97	
Town road aid	337 69	420 89	450 00
Calcium chloride Class V roads	400 00	368 42	400 00
Libraries	25 00	25 00	25 00
Public welfare:			
Old age assistance	250 00	133 62	250 00
Patriotic purposes:			
Memorial Day	60 00	45 15	50 00
Bronze tablet	275 00	302 04	

	Appropriations Previous Year 1948	Actual Expenditures Previous Year 1948	Estimated Expenditures Ensuing Year 1949
Recreation:			
Old Home Day	100 00	100 00	100 00
Public service enterprises:			
Cemeteries	70 00	60 00	70 00
Unclassified:			
Taxes bought by town		173 04	
Damages to car		27 35	
Advertising and regional associations	45 00	45 00	46 00
Interest:			
On temporary loans		95 00	100 00
On long term notes		175 80	175 00
On principal of trust funds used by town		52 50	52 50
Outlay for new construction and permanent improve- ments:			
Highways and bridges:			
Snow fence	150 00	179 00	
Town's share of bridges			2,500 00
Indebtedness:			
Payment on principal of debt:			
(b) Long term notes	1,000 00	1,000 00	1,000 00
Payments to other gov- ernmental divisions:			
County taxes		1,117 79	1,200 00
School taxes	7,558 40	5,208 40	8,000 00
Total expenditures	\$20,156 09	\$19,991 19	\$23,668 50

RESIDENT INVOICE AND TAXES FOR THE YEAR 1948

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Bardwell, Leslie			1 cow	100	1800
Poll		\$2 00	1 male dog		
Barrett, Earl			1 female dog		
Poll		2 00	Burt, Rachael L.		
10a home place	\$900		Poll		2 00
35a Gibson lot	300		Cady, Florence		
20a Russell lot	50		35a homestead	1900	
16a Wilson lot	350		Wood and		
3 horses	300		timber	200	
1 cow	125	\$2025	Camps	1100	3200
1 male dog		88.09	Conrad, W. O.		
Barrett, Fanny			Home farm and		
Poll		2 00	Shepardson		
Barrett, Lestina			lot	1600	
Poll		2.00	Wood and		
Barrett, Lena			timber	400	2000
1a home place	800	34 80	Créamer, Florence		
Barker, Sheldon			Poll		2 00
Poll		2 00	Creamer, Joseph		
Home and store	5000		Poll		2 00
2 cabins	800		2½a homestead	200	
1 cabin and			2 horses	100	300
garage	1200		1 male dog		13.05
Stock in trade	1000	8000	1 female dog		
1 male dog		348 00	Curtis, George		
Barker, Florence			Poll		2 00
Poll		2 00	Curtis, Mabel		
Ball, Doris			Poll		2.00
Poll		2.00	Damboise, Joseph		
Boles, Alton			Camp on W. C.		
Poll		2 00	Tolman lot	100	100
2 horses	200				4 35
19 cows	3040	3240	Dutton, Daniel W.		
1 female dog		140 94	Poll		2 00
Boles, Millicent			324a Wilson and		
Poll		2 00	Tarbox land	500	
Bridge, Jessie			Wood and		
Poll		2.00	timber	1400	
Homestead	150	150	90a Buckminister		
Brown, Fred		6 53	and Wilder		
Home place	1400	1400	lot	400	
Breed, Ernest			2a Henry Tarbox		
Poll		2 00	place	3000	
Burt, Raymond			4a Skinner lot	100	
Poll		2 00	Scott place and		
26a Townes			Russell lot	3000	
farm	1200		4a Gibson lot	100	
70a Colony			3a Dunn lot on		
wood lot	250		Concord rd.	150	
Wood and			10a Dunn lot		
timber	100		on Nelson road	150	
2 horses	150		100a Story lot	300	
			Wood and		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
timber	450	9550	415 43	Howard, Mary C.	
Farwell, Oren L.			2 00	Poll	2 00
Poll			2 00	Hutchins, Agnes	
Farwell, Delia			2 00	Poll	2.00
Poll			2 00	Hutchins, Walter	
Fisher, Ernestine			2 00	Poll	2 00
Poll			2 00	Land and bldgs.	800
Home place	1700	1700	73.95	3 horses	300
Fisher, Herman			2 00	2 female dogs	
Poll			2 00	Iselin, Arthur Jr.	
Fisher, Blanche			2 00	100a Jewett	
Poll			2 00	farm	5000
Homestead	2000	2000	87 00	Lot and boat	
Flood, Percy			2.00	house on	
Poll			2.00	Silver lake	400
33a home place	800	800	34 80	Iselin, Cornelia	
Fletcher, Helen			2 00	Poll	2 00
10a home place	1700		2.00	Little, George	
5a pasture	75		2.00	Poll	2.00
Lot	100	1875	81.56	McGinnis, Hugh	
Frazier, Edna			2 00	Poll	2 00
Poll			2 00	McIntire, William	
1a land and			2 00	Poll	2 00
bldgs	600	600	26 10	Land and	
Fowler, Madeline			2 00	bldgs.	5600
Poll			2 00	McIntire, Ethel	5600
Frazier, William H.			2 00	Poll	2 00
Poll			2 00	Minor, Norma	
Home place	400	400	17 40	Poll	2 00
Frazier, Edith			2 00	Monroe, Florence E.	
Poll			2 00	Poll	2 00
Home place	300	300	13.05	1/4a Loveland	
French, Dorothy			2 00	place	1000
Poll			2 00	1000	43 50
Gibson, Mabel			2 00	Murdough, Edward F.	
1a land and			2 00	Poll	2.00
bldgs.	600	600	26 10	Land and	
Guillow, Maurice			2 00	bldgs.	1000
Poll			2 00	Filling station	300
Land and			43.50	1 horse	50
bldgs.	1000	1000	43.50	1 cow	75
Guillow, Hazel			2 00	1425	61 99
Poll			2 00	Murdough, Ruby	
Guillow, Willie L.			2.00	Poll	2 00
Poll			2.00	Morev, Stephen	
80a land and			2.00	Poll	2 00
bldgs.	1000		47 85	Osgood, Carrol C.	
1 cow	100	1100	47 85	172a Osgood	
Guillow, Zadie			2 00	farm	2500
Poll			2 00	1 horse	75
Hammond, Fanny			2 00	2575	112.01
Poll			2 00	Pearl. Olton	
Hardy, Myra			2 00	Poll	2 00
Poll			2 00	Penniman, Charles E.	
Hardy, M. F. Est.			2 00	Poll	2.00
82a Kelly farm	300	300	13 05	Georgina place	1800
				1800	78 30
				Penniman, Mary C.	
				Poll	2 00
				Page, Cora M.	

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Poll		2 00	Right of way on		
Page, George S.			Granite lake	50	
100a land and			House lot	50	2600 113.10
bldgs	1600	69 60	Small, Florence		
Phillips, Mabel A.			Poll		2 00
Poll		2 00	Stevens, Susie		
Poland, Rose			90a land and		
Poll		2 00	bldgs.	600	600 26 10
Poland, John			Stack, Michael		
Poll		2 00	Poll		2 00
James Scott			Stack, Mary		
place	1000	43.50	Poll		2 00
Poland, Edgar			Stables, Ruth R.		
Poll		2 00	Poll		2 00
Land and			Steinhardt, Helen E.		
bldgs.	100	4 35	Poll		2 00
Poland, Forest			Hale place		
Poll		2 00	and 5 camps	5000	5000 217 50
Bldgs.	100	4.35	Struthers, Park H.		
Priest, Ethel M.			Cabot farm	3500	
4a Hubbard lot	600		Scripture place	500	
Bark mill lot	50	28 28	3 cows	225	
Quigley, Mildred			4 neat	300	4525 196 84
Poll		2.00	Struthers, A. L. Est.		
Reilly, Kenneth			15a part of		
Poll		2 00	Hardy farm	200	200 8 70
Dunn place	1300	56 55	Tolman, Arvilla		
1 male dog			Poll		2 00
Richardson, Mabel A.			Tolman, Cora J.		
Poll		2 00	Poll		2.00
Rowe, Lulu			Land and		
Poll		2 00	bldgs.	1000	1000 43 50
Sharples, Alice			Tolman, Maurice D.		
Poll		2 00	Poll		2 00
Sharples, William			1 male dog		
Poll		2 00	Tolman, Francis		
Sherrard, William J.			Poll		2 00
Poll		2 00	4a land and		
Skillin, Grace			bldgs	2000	
Poll		2.00	1 horse	100	2100 91.35
2 cottages and			3 male dogs		
lots	2250		Tolman, Newton		
Part of Sheldon			Poll		2 00
farm	250	108 75	Land and		
Skillin, Simeon			bldgs.	2000	2000 87 00
Poll		2 00	1 male dog		
Skinner, Joseph			Tolman, Janet		
Poll		2 00	Poll		2 00
175a Stevens			Tolman, Alice		
lot	400		Poll		2 00
Wood and			1/2a Fletcher lot	50	50 2 18
timber	200	26.10	Tolman, Neil		
Skinner, Sarah			Prvant place	2450	
Poll		2 00	Helbrook place		
Small, E. P.			and Jackson		
1a Green place	2500		lot	3000	5450 237 08

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Tolman, Wayland P.			bldgs. 500	500	21.75
142a land and bldgs 3500			Tompkins, Irene Poll		2.00
4 camps 1500			Towne, Helen Poll		2.00
20a Stevens lot 150			2 cows 100	100	4.35
1a ½ int. in Yardley lot 25			Trowbridge, Cornelius Poll		2.00
52a Sheldon land and camp 600			200a land and bldgs 3600		
Wood and timber 300			Wood and timber 100	3700	160.95
100 Cowen place 250			Trowbridge, Margaret Poll		2.00
93a Henderson place 1500			Trask, Vivian Poll		2.00
1 horse 50			Upton, Ada Poll		2.00
3 cows 425	8300	361.05	25a Ruffle pasture 50	50	2.18
Tolman, Wilmer C.			Upton, Horace O. Poll		2.00
150a home place 3000			67a land and bldgs 1600		
200a Hurd hill and Powers lot 200			200a Hastings lot 350		
Wood and timber 300			Wood and timber 200		
48a Dow pasture 150			1 cow 150	2300	100.05
45a Melville pasture 150			Upton, Frances R. Poll		2.00
25a Winn lot 100			Upton, Norma Poll		2.00
10a part of Tenny lot 100			Upton, Frank Jr. Poll		2.00
½ Int. Yardley lot 25			Upton, Frank Sr. Poll		2.00
4 camps 1400			80a home place and camps 2600		
Cottage and sleeping cabins 1250			Wood and timber 150		
20a part of Simmons place 225			5a Bryant lot 100		
Wood and timber 75			100a Hart farm 200		
60a White pasture 100			125a Humphrey and school lot 250		
Wood and timber 50			25a Stevens lot 50		
Lot on Tolman pond 25			10a Halecroft 700		
Landing on Nubanusit 25			1 portable mill 600	4650	202.28
2 cows 225	7650	332.78	Warner, Grace M. Poll		2.00
Tompkins, Ethelyn Poll		2.00	80a home place 800		
1 horse 25	25	1.09	Wood and timber 200		
Tompkins, Howard Land and			20a Jewett lot 100	1100	47.85
			Warner, Arlene Poll		2.00
			Warner, John		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll		2.00	Eben Tarbox		
Warner, Don			lot 200		
Poll		2 00	Wood and		
3 horses 200			timber 200		
2 cows 100			5½a Green and		
2 neat 175			Guillow lot 25	425	18.49
3 sheep 30	505	21 97	Wilder, Rose		
Watt, Mary C.			Poll		2 00
Poll		2 00	Whittier place 800	800	34 80
White, Barbara			Wheelwright, D. P.		
Poll		2 00	Poll		2 00
Osborne pasture,			40a land		
Ruggles and			and bldgs. 3500	3500	152.25
Collins farm 3200			Wheelwright, Beth		
Wood and			Poll		2 00
timber 500			Wilcox, Neva P.		
Land and			Poll		2.00
bldgs. on			Cottage and		
Silver lake 400	4100	178 35	lot 1300		
White, Barry			1/3a lot		
Poll		2 00	No. 10 100	1400	60 90
Wilder, Everett			Wilcox, Hollis B.		
Poll		2 00	Poll		2 00

SOLDIERS' EXEMPTIONS AND TAXES, 1948

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Ball, Frank			road 50	550	
90a Murdough			Staples, George H.		
place 1100			Storey land		
1 horse 50	1150	6 53	and bldgs. 2000	2000	43 50
Brooks, Carl			Richardson,		
Messenger			Bernard		
place 1200	1200	8 70	Scott place 2000	2000	43 50
French, Winston			Rowe, Thomas F.		
60a Farwell			150a land		
farm 1900			and bldgs 2500	2500	65 25
Wood and			Tolman, Gordon F.		
timber 100			Land and		
1 cow 125	2125	48 94	bldgs. 1750	1750	
Huber, Raymond			Tompkins, Harold		
Land and			Land and		
bldgs. 1400	1400	17 40	bldgs. 300	300	
Laplant, Merrill J.			Donahue, Paul T.		
May place 1500	1500	21 75	Cottage 600	600	
Quigley, Albert D.			Watt, Nigel		
¼a land and			Page place 1200	1200	8 70
bldgs. 500			Priest, John F.		
Lot on Stoddard			Homestead 1000	1000	23.92

NON-RESIDENT INVOICE AND TAXES FOR THE YEAR 1948

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax		
Adams & O'brein 3 lots on Granite lake	1500	1500	65 25	Vernon L. Briggs, Est. 490a Island pasture	25000	25000	1087.50
Ames, Ira R. 1a cottage on Nubanusit	2100	2100	91.35	Brown, Irving Cottage on Granite lake	2100	2100	91 35
Bailey, G. S. 100a wood lot	200	200	8 70	Brown Co. 72 cds. mixed pulpwood	666	666	28 97
Bailey, Anna M. 1a land and camp	75	75	3 26	Brown, Oscar 10a Robbins lot	50		
Bailey, Minnie Cottage and lot	500	500	21 75	Wood and timber	100	150	6 53
Balvin, Lena 5a Scott place	1500	1500	65 25	Burgess, Frank Bldgs.	150	150	6 53
Baklou, Ivah H. Turner cottage on Granite lake	1800	1800	78 30	Cameron, Richard C. 100a Tolman hill lot	200		
Barry, Julia & Florence 4a Cutting place	900	900	39 15	16a Blodgett lot	50	250	10 88
Barr, Ruth M. Sanborn cottage on Granite lake	2100	2100	91.35	Carey, Forest L. 100a Jewett lot	400		
Beauregard, Charles 70a Stone lot	150			Wood and timber	200		
Wood and timber	160			Damon lot	100	700	30 45
Carroll Osgood timber	1750	2060	89 61	Case, Margaret 4a cottage and lot	4000	4000	174.00
Bean & Symonds 75a Stevens lot	250	250	10 88	Chandler, Harold E. Lot on Granite lake	500	500	21 75
Bemis, Mrs. Bernard 17½a part of Hardy pasture	126	126	5.48	Chaplin, Reid D. Smith cottage on Granite lake	4500	4500	195 75
Blanchard, Jerry L. Smith house	500	500	21.75	Cheshire Mills 10a Plummer and Rugg land	3000		
Mary Cabot Briggs, Trust 250a Appleton pasture	2000			30a Read lot	300		
30a Yardley pasture	200			Right on Nubanusit lake	300		
10a part of Tenny lot	300			43a Sheldon lot	900		
Hunt pasture	500	3000	130 50	Right on Spoonwood pond	600	5100	221 85
				Cheswell, Frederick ½a lot on Granite lake	500	500	21.75
				City of Keene			

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
33a Hall and Hardy land 160			Foster, Alfred D. 280a Belle Green farm 2000	2000	87 00
77 land on Echo lake 250			Floyd, Rolf Jr. 50a Brooks farm 7000		
80a Rolfe land 2300	2710	117 89	Wood and timber 100	7100	308 85
Cobleigh, Gerald Priest place 1800	1800	78.30	Fuller, Henry M. 100a Melville farm 7000		
Coffin, Josephine 5a Felt hill lot 100			Wood and timber 100		
Lot on Granite lake 150	250	10 88	Goodnow and Hubbard lot 100		
Coffin, Eugene 2a Chase place 3200	3200	139 20	Wood and timber 500	7700	334 95
Claywood, Henry J. Burpee lot 150	150	6 53	Gale, Edith O. 40a 2/3 Int. Osgood farm and Fay lot 200	200	8.70
Colonial Beacon Oil Co. 4 tanks, 4 pumps 525	525	22 84	Garrique, Florence Cottage on Nubanusit 1000		
Davenport, Vernon B. Land and bldgs 300	300	13 05	Lot on Nu- banusit 600	1600	69 60
DeBussy, Katherine bldgs. 300	300	13.05	Gauthier, Fred 45a Kittridge and Jewett land 200	200	8 70
Dinsmoor, Frank M. Cottage on Granite lake 2200	2200	95 70	Giffin & Lord Cottage and land 1700		
Doe, Mrs. Ernest I 28a Atwood place 1500	1500	65 25	Lot on Tolman pond 800	2500	108.75
Doyle, Mary L. Land and bldgs. 1200	1200	52 20	Gilmore, Howard P. 5a cottage and garage 700	700	30 45
DeMartelly, Janet 50a Spaeth farm 1800	1800	78.30	Gilmore, Howard 33 land and bldgs. 5000		
Eames, Charles H. 4½a Corey cottage 1700	1700	73 95	Garage 300		
Egbert, Victor 5a part of Redmond farm 50			16a cottage and garage 1450		
26¼a part of Egbert farm 850	900	39.15	Wood and timber 250	7000	304.50
Evans, Elsie Land and bldgs. 500	500	21.75	Glazier, Gordon L. Cottage on Silver lake 900	900	39 15
Felix, Mildred M. ½a Blake cottage 3000	3000	130 50	Glazier, William 3a lot on Silver lake 1000	1000	43 50
Fitts, Russell P. Cottage and lot on Granite lake 1600	1600	69 60	Go'm. Ingebord Cottage and lot on Granite lake 1000	1000	43 50
Forssen, John W. Est. Damon cottage 1300	1300	56 55	Gorges, Mrs. Howard		

Name and Description		Valu- ation	Total Tax	Name and Description		Valu- ation	Total Tax
60a Taylor lot	300	300	13 05	timber	1800	2250	97 88
Granite Lake				Hardy, Edwin H.			
Camp Inc.				118a Hardy farm			
63a land and				and White			
bldgs	12000			hill	2500		
1½a Foster				Wood and			
cottage	800	12800	556 80	timber	200		
Green, Malcolm				Log cabin lot			
School house lot	50	50	2 18	and Holbrook			
Griffin,				lot	350	3050	132.68
Charles L. Est.				Hardy, Phillips			
3a land and				86a part of			
bldgs	1800			Scripture			
Cottages	850	2650	115 28	farm	200	200	8 70
Grube, Emil				Harper, Louis			
12a lot and				Land and			
two cottages	2200	2200	95.70	cottage	1500	1500	65 25
Gulf Oil Corp				Hartwell, Marjorie			
2 pumps,				4a land			
4 tanks	235	235	10 22	and bldgs.	1400		
Hackler, William				½a lot on old			
Cottage and				Nelson rd.	100		
lot, Granite				½a lot on			
lake	1100	1100	47 85	Granite			
Hall, William Est.				lake	500	2000	87 00
30a land and				Hines, Ray H.			
bldgs.	4200			Pollard			
70a Stevens farm				cottage	500		
and little				45a ½ of Felt			
island	1900			hill lot	100		
Wood and				Wood and			
timber	200			timber	250	850	36 98
142a Storey				Holt, Annie G.			
farm	1400			5a land and			
Wood and				bldgs.	800	800	34 80
timber	200			Holt, Chas. W. Est.			
88a Priest farm	1700			100a Holt farm			
Wood and				and White			
timber	300			hill	1000	1000	43 50
60a City hill				Huntress, Frank E.			
pasture	400			2 lots and			
120 Dakin				boat house	1000	1000	43.50
pasture	1500			Huntsman-Trout,			
4a Sharples				Mrs. Edw.			
land and				25a part of			
bldgs.	1200			Brooks farm	200	200	8 70
80 Melville				Jackson, Charles			
pasture	600	13600	591 60	Land and			
Hammond, J. J.				cottage	800	800	34 80
248a Gunn lot	500	500	21.75	Johnson, John W.			
Hanifin, Thomas				38a Wilder			
33a Donkey				farm	2500	2500	108 75
pasture	100			Johnson, Alfred W.			
57 Taylor lot	150			Lot and cottage			
120a Cheney lot	200			on Granite			
Wood and				lake	500	500	21.75

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Joseph, Ruth			place 2000	2000	87 00
Lot on			Marlboro Box Co.		
Tolman pond 100	100	4 35	150a timber on		
Kirk, Ruth			Stoddard place 500	500	21 75
Cottage and lot			Mason, W. L.		
Granite lake 1700	1700	73 95	Cottage and lot 3000		
Klemperer, Paul			1a Munsell		
55a Thorne			lot and		
place 1400	1400	60 90	cottage 2300		
Knight, A. H.			8a Traxler lot 300		
Cottage on			Lot on		
Granite lake 1000			Granite lake 400	6000	261 00
Bldg. lot 200	1200	52 50	Mason, Mrs. A. E.		
Koburg Realty Corp.			2½a land and		
Robbins lot 100			bldgs. 4500		
Spaulding mill			2½a Bass lot 500		
rights 100			Hale dam site 100	5100	221 85
Boarding house 800			McLaren, James		
Mill lot and			5a part of		
water rights 1500	2500	108 75	Hardy pasture 36	36	1 57
Laubshire,			McIntire, Laura		
Mrs. George			2a Tarbox land		
1a Brown lot 50	50	2 18	and cottage 1000		
Lau, Loraine			Lot on		
Taylor pasture 150			Granite lake 100	1100	47 85
Wood and			McClure, Kenneth		
timber 450	600	26 10	55a Blodgett		
Law, Mrs. Alec			lot 100		
Griffin and			11a Tolman		
Osgood pasture,			hill lot 25	125	5 44
Town farm and			McMahon, John Jr.		
lead mine 3500			30a Rugg lot 50		
Wood and			Wood and		
timber 500			timber 150	200	8 70
Lot on Silver			Menter, Mrs. H. J.		
lake 400			75a Robbins lot 200	200	8 70
50a Fowler lot 250	4650	202 28	Metcalf, Doris		
Leroux, Donald W.			Taylor lot 350	350	15 23
60a part of			Millbank,		
Kelly farm 150	150	6 53	Mrs. Robbins		
Linder, Chas. S.			Lightfoot farm 2300		
Land and bldgs. 700	700	30 45	Wood and		
Linder, Priscilla P.			timber 200		
Patrick lot 50	50	2 18	Lot on		
Little, Jessie O.			Silver lake 400	2900	126 15
Cottage on			Miller, Mrs. Elizabeth		
Granite lake 2000	2000	87 00	3a part of		
Lis. Michael			Hardy pasture 54	54	2 35
Reed cottage			Minick		
and camps 2000	2000	87 00	Mrs. Gertrude		
Makechnie, A. N.			10a land		
6a land and			and bldgs. 1400	1400	60 90
bldgs. 2500			Morrison, Isabel S.		
18a Whittier lot 400	2900	126 15	Osgood place 2000	2000	87 00
Mackey, Charles			Murdock, Leo		
60a Cram			Eustace lot 200	200	8 70

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Murphy, Mrs. Jessie			76a land		
Munson place 600	600	26 10	and bldgs. 1200		
New England			Wood and		
Woodenware			timber 400	1600	69 60
100a Morse			Robertson Motor Co.		
lot 200	200	8 70	50a Priest lot 200		
Newberry, Dwight			Wood and		
1½a land			timber 200	400	17 40
and cottage 1600	1600	69 60	Rocco, Mrs. Marie		
Nunn, Arthur J.			275a Knight and		
Lot and			Richardson lot 500		
cottage 1400	1400	60 90	Wood and		
Olson, Mary C.			timber 200	700	30 45
2 lots and			Rodgers, C. R.		
boat house 550	550	23 92	Cottage and		
Osgood, Charles H.			McClure lot 2100	2100	91 35
40a 1/3 Int. in			Safford, Perley		
Osgood farm 100			650a City hill,		
Wood and			Champney lot,		
timber 100			Robbins farm		
265a Beals			Day lot,		
place 500			Powers lot and		
Wood and			Osgood hill 1300		
timber 1500			Wood and		
108a Saccarapa 200			timber 2000	3300	143.55
Wood and			Scott, Everet		
timber 700			Wood lot 125		
90a part of			Wood and		
Patrick farm 200			timber 75	200	8 70
Wood and			Seaver, L. & A.		
timber 600			100a Robbins lot 300	300	13 05
20a 1/3 Int. in			Seaver, Edgar		
Fay lot 100	4000	174.00	55a Childs		
Parker, Leona			place 600		
67a Holt farm 1200	1200	52 20	Wood and		
Parroni, Mrs. Matti			timber 600	1200	52 20
Buckminster lot 100	100	4 35	Sebastian, Josephine		
Partridge, Sidney			½a lot and		
Cottage on			cottage 2100		
Tolman pond 1700	1700	73 95	Lot on		
Patek, A. J.			Granite lake 200	2300	100.05
Land and bldgs. 3200	3200	139 20	Shaw, Henry M.		
Philbrook, George			Cottage and		
Lot and			lot 7000	7000	304.50
cottage 1800	1800	78.30	Sheldon, Chas. M.		
Phillips, Mrs. E. W.			20a Saugus		
130a Day farm 1000	1000	43.50	meadow 150	150	6.53
Platts, Box Co.			Shepard, Elizabeth		
30a Farwell lot 250	250	10 88	15a lot on		
Putney & Rawson			Silver lake 3500	3500	152 25
43a part of			Shortlidge, R. H.		
W. A. Page			148 Carrol		
place 200			pasture 1000	1000	43 50
Wood and			Smith, Mrs. F. C.		
timber 200	400	17 40	48a land and		
Redmond, Margaret			bldgs 10000		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Garage 300	10300	448 05	Goodhue lots 1600		
Smith, Philip L.			Wood and		
Cottage on			timber 2000	3600	156 60
Upton farm 300	300	13 05	Warren, Anna H.		
Sparks, Katherine			½a Cross		
26a ½ Int. in			cottage 1000	1000	43 50
Egbert farm 850	850	36 98	Ward, Allen H.		
Spaulding, Earl			45a Felt		
Land and			hill lot 100		
bldgs. 2000	2000	87 00	Wood and		
St. Gaudens,			timber 250	350	15 23
Homer Est.			Washburn, Paul C.		
Lot on			10a cottage on		
Silver lake 200	200	8 70	Nubanusit 3800		
Stebbins, Roderick			Garage 300	4100	178.35
4a land and			Weaver, Eleanor		
bldgs. 2000			Cottage on		
70a Beals			McIntire lot 1100	1100	47 85
pasture 800	2800	121.80	Wells, Wellington		
Swett, Perley			20a White		
26a Townes lot 100			lot 300	300	13 05
78a part of			Wheeler, Mura		
Harris lot 250	350	15 23	Cottage and		
Teppema, Jan			lot 800		
95a Patrick			Bldg lot 150	950	41 33
farm \$2000	2000	87 00	Wiswall, Leroy		
Thayer, Lucius E. Est.			18a Hilltop	100	
50a Blodgett			Wood and		
hill 1000	1000	43.50	timber 900	1000	43 50
Thompson, Roscoe L.			Whipple, Walter		
200a Barker			6a White		
farm 1000			place 3000	3000	130.50
Wood and			Wilder, Wilfred		
timber 200	1200	52.20	4a part of		
Tolman, Roger M.			Stone lot 50	50	2.18
35a land			Williams, W.		
and bldgs 900			10a lot and		
Wood and			cottage on		
timber 100	1000	43 50	Tolman pond 3000	3000	130 50
Tribble, Joseph F.			Wright, Marybelle		
Skinner place 2000	2000	87 00	Cottage on		
Tuttle, Gale T.			Granite lake 1000	1000	43 50
Jackson cottage 2000	2000	87 00	Wright, Charles		
Veino, Avery G.			Gay cottage		
Kemp and			and garage 1600		
Lewis and			48 Brown lot 500	2100	91 35

REPORT OF SELECTMEN

SUMMARY INVENTORY OF VALUATION

Description of property	Valuation
Land and buildings (exclusive of growing wood and timber)	\$421,976 00
Growing wood and timber	21,110 00
Electric plants	27,431 00
Horses, 21	1,600 00
Cows, 37	4,790 00
Other neat stock, 6	475 00
Sheep and goats, 3	30 00
Portable mills, 1	600 00
Wood, lumber, etc., pulp	666 00
Gasoline pumps and tanks	760 00
Stock in trade	1,000 00
<hr/>	
Total valuation	\$480,438 00
(Exclusive of soldiers' exemptions and exemptions to blind)	467,788 00
Poll taxes, 111 at \$2.00	222 00
<hr/>	
Total amount of taxes to be committed to collector including town and precinct taxes, poll taxes and national bank stock taxes	\$20,551 98
Average rate of taxation per one hundred dollars valuation for all purposes	\$4 35
Amount of property valuation exempted to soldiers	\$12,650 00
Number of inventories sent out	145
Number of inventories returned	84

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

BERNARD F. RICHARDSON, Munsonville,
WILMER C. TOLMAN, Chesham,
WINSTON FRENCH, Nelson,
Selectmen of Nelson.

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON FRENCH,
Selectmen of Nelson.

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED 1948

Appropriations:

Town officers salaries	\$700 00
Town officers expenses	600 00
Town hall and buildings	600 00
Police department	75 00
Fire department	200 00
Blister rust—moth extermination	200 00
Vital statistics	10 00
Snow	3,500 00
Town road aid	337 69
Town maintenance	4,000 00
Insurance	150 00
Calcium chloride	400 00
McIntire road	250 00
Old Home Day	100 00
Bronze tablet	275 00
Snow fence	150 00
Libraries	25 00

Old age assistance	250 00
Memorial Day	60 00
Cemeteries	70 00
Damages and legal expense	1,260 00
Advertising and regional associations	45 00
Interest	200 00
Payments on principal of debt, tractor note	1,000 00
County tax	1,117 79
School tax	7,558 40

Total town and school appropriations	\$21,873 88
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Less: Estimated Revenues and Credits:

Interest and dividend tax	\$802 41
Railroad tax	40
Savings bank tax	90 00
Motor vehicle permit fees	471 02
Rent of town property	125 00
Interest received on taxes	104 29
Cash surplus	131 76

Total revenues and credits	1,724 88
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	\$20,149 00
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Plus overlay	473 98
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Net amount to be raised by taxation	\$20,622 98
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Less: Poll taxes at \$2.00	\$222 00
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	222 00
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Amount to be raised by property taxes on which tax rate is to be figured	\$20,400 98
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Taxes to be committed to collector:

Property taxes	\$20,400 98
Poll taxes at \$2.00, 111	222 00

Total taxes to be committed	\$20,622 98
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Tax rate	\$4 35
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COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec, 31, 1948

Title of appropriation	Appropriations	Total Amount		Unexpended Balance	Overdraft
		Available	Expenditures		
Town officers' salaries	\$700 00	\$700 00	\$698 00	\$2 00	
Town officers' expenses	600 00	600 00	452 75	147 25	
Election and registration			184 80		\$184 80
Expenses town hall	600 00	600 00	425 52	174 48	
Police department	75 00	75 00	86 75		1 75
Fire department for equipment	200 00	200 00		200 00	
Forest fire and repairs			237 54		237 54
Blister rust	200 00	200 00		200 00	
Vital statistics	10 00	10 00			
Town maintenance, summer	4,000 00	4,000 00	5,035 02		1,035 02
Town maintenance, winter	3,500 00	3,500 00	3,109 34		399 66
General expenses of highway department			226 97		226 97
T. R. A.	337 69	337 69	420 89		83 20
Libraries	25 00	25 00	25 00		
Old age assistance	250 00	250 00	133 62	116 38	
Memorial Day	60 00	60 00	45 15	14 85	
Bronze tablet	275 00	275 00	302 04		27 04
Old Home Day	100 00	100 00	100 00		

Comparative Statement of Appropriations and Expenditures—Continued

Title of Appropriation	Appropriations	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Cemeteries	70 00	70 00	60 00	10 00	
Taxes bought by town			173 04		173 04
Monadnock Region	45 00	45 00	45 00		
Interest on temporary loans			95 00		95 00
Interest on long term notes			175 80		175 80
Interest on trust funds			52 50		52 50
Snow fence	150 00	150 00	179 00		29 00
Payment on long term note	1,000 00	1,000 00	1,000 00		
County tax			1,117 79		1,117 79
School tax	7,558 40	7,558 4	5,208 40	2,350 00	
Totals	\$20,156 09	\$20,156 09	\$19,991 19	\$3,214 96	\$3,839 11 3,214 96
			Net overdraft of appropriations		\$624 15

FINANCIAL REPORT
OF THE TOWN OF NELSON
IN CHESHIRE COUNTY
For the Fiscal Year Ended December 31, 1948

—
CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON H. FRENCH,
Selectmen of Nelson.
FLORENCE TOLMAN,
Treasurer.

—
ASSETS

Cash:	
In hands of treasurer	\$1,750 79
Capital reserve funds:	
(a) Equipment	500 00
Unredeemed taxes:	
(b) Levy of 1947	184 13
(c) Levy of 1946	42 71
Uncollected taxes:	
(a) Levy of 1948	4,032 37
(b) Levy of 1947	9 50
Total assets	\$6,519 50
Excess of liabilities over assets (net debt)	4,414 90
Grand total	\$10,934 40

Net debt, December 31, 1947	5,536 55
Net debt, December 31, 1948	3,914 90
Decrease of debt	1,621 65
Debt due to snow removal.	

LIABILITIES

Accounts owed by the town:

Fire equipment	\$200 00
Pine blister rust control	200 00

Due to school districts:

(a) Dog licenses	66 00
(b) Balance of appropriation	3,358 40
Capital reserve funds (offsets similar asset account)	500 00

Long term notes outstanding:

Tractor note	4,860 00
Trust funds, amount of principal used by town	1,750 00

Total liabilities	\$10,934 40
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Grand total	\$10,934 40
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RECEIPTS

Current revenue:

From local taxes:

1. Property taxes—current year	\$16,440 78
2. Poll taxes—current year—regular	
@ \$2	136 00
4. Total current year's taxes collected and remitted	\$16,576 78
5. Property taxes—previous years	1,546 48
6. Poll taxes—previous years—regular @ \$2	50 00
7. Poll taxes—previous years—special @ \$3	3 00
8. Interest received on taxes	88 43

From state:

10.	For highways and bridges:	
	(b) For Class V highway maintenance	183 30
11.	Interest and dividend tax	711 74
13.	Savings bank tax	79 06
17.	Fighting forest fires	80 57
18.	Bounties	79 50

From local sources, except taxes:

22.	Dog licenses	66 00
25.	Rent of town property—town hall	
	\$120.00, tractor \$694.40	814 40
27.	Filing fees	4 00
31.	Registration of motor vehicles,	
	1948 permits	523 05

Total current revenue receipts	<u>\$20,806 31</u>
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Receipts other than current revenue:

32.	Temporary loans in anticipation	
	of taxes during year	\$9,000 00
36.	Refunds	43 85

Total receipts other than current revenue	9,043 85
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Cash on hand January 1, 1948	1,678 66
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Grand total	<u>\$31,528 82</u>
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PAYMENTS

Current maintenance expenses:

General government:

1.	Town officer's salaries	\$698 00
2.	Town officer's expenses	452 75
3.	Election and registration expenses	184 80
5.	Expenses town hall and other	
	town buildings	425 52

Protection of persons and property:

6.	Police department	86 75
7.	Fire department, including	
	forest fires	237 54

9.	Bounties	98 00
10.	Insurance	138 38
	Health:	
12.	Vital statistics	5 50
	Highways and bridges:	
14.	Town road aid	420 89
15.	Town maintenance (summer \$5,035.02), (winter \$3,109.34)	8,144 36
16.	Calcium chloride, Class V roads	368 42
17.	General expenses of highway department	226 97
	Libraries:	
18.	Libraries	25 00
	Public welfare:	
19.	Old age assistance	133 62
	Patriotic purposes:	
22.	Memorial Day	45 15
23.	Bronze tablet	302 04
	Recreation:	
24.	Old Home Day	100 00
	Public service enterprises:	
17.	Cemeteries, including hearse hire	60 00
	Unclassified:	
29.	Damages to car	27 35
30.	Advertising and Regional Associations	45 00
31.	Taxes bought by town	173 04
32.	Refunds	50 46
Total current maintenance expenses		<hr/> \$12,449 54
	Interest:	
33.	Paid on temporary loans in anticipation of taxes	\$95 00
34.	Paid on long term notes	175 80

36. Paid on principal of trust funds used by towns	52 50	
Total interest payments		323 30
Outlay for new construction and permanent improvements:		
37. Snow fence	\$179 00	
Total outlay payments		179 00
Indebtedness:		
45. Payments on temporary loans in anticipation of taxes	\$9,000 00	
46. Payments on long term notes	1,000 00	
48. Payments to capital reserve funds, 1947	500 00	
Total indebtedness payments		10,500 00
Payments to other governmental divisions:		
52. Taxes paid to county	1,117 79	
54. Payments to School Districts (approp.—\$5,208.40)	5,208 40	
Total payments to other governmental divisions		6,326 19
Cash on hand December 31, 1948		1,750 79
Grand total		<u>\$31,528 82</u>

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings	\$3,000 00
2. Libraries, lands and buildings	4,000 00
Furniture and equipment	400 00
4. Fire department, equipment	700 00
5. Highway department, lands and buildings	2,500 00
Equipment	11,000 00
9. Schools, lands and buildings	3,000 00
Equipment	500 00
Total	<u>\$25,100 00</u>

STATEMENT OF BONDED DEBT TOWN OF NELSON

Showing annual maturities of outstanding long term note.

Highway equipment:

Original amount	\$5,860 00 @ 3%	
1949		\$1,000 00
1950		1,000 00
1951		1,000 00
1952		1,000 00
1953		860 00
		<hr/>
		\$4,860 00

REPORT OF TOWN CLERK

Received from auto permits	\$523 05	
Paid treasurer		\$523 05
Received from dog licenses	\$72 00	
Less fees	6 00	
	<hr/>	
Paid treasurer		66 00
Paid treasurer filing fees		4 00
		<hr/>
		\$593 05

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF TAX COLLECTOR

UNCOLLECTED TAXES AS OF DEC. 31, 1948

Levy of 1947

Ellis, John	\$5 50
Sherrard, W. J.	2 00
Page, Ralph	2 00

I hereby certify that the above list showing names and amount due from each delinquent taxpayer as of Dec. 31, 1948 on account of tax levy of 1947 is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

UNCOLLECTED TAXES AS OF DEC. 31, 1948

LEVY OF 1948

Resident

Ball, Doris	\$2 00
Ball, Frank	6 53
Brooks, Carl	8 70
Boles, Alton	142 94
Boles, Millicent	2 00
Burt, Rachel	2 00
Burt, Raymond	80 30
Creamer, Florence	2 00
Creamer, Joseph	15 05
Damboise, Joseph	4 35
Dutton, D. W.	415 43
Fisher, Blanche	89 00
Floyd, Rolfe Jr.	310 85
Floyd, Frances	2 00
Frazier, William H.	2 06
Hammond, Fanny	2 00
Hutchins, Agnes	2 00
Hutchins, Walter	49 85

Little, George	2 00
McInnes, Hugh	2 00
McIntire, William	243 60
Minor, Norma	2 00
Monroe, Florence	45 50
Morey, Stephen	2 00
Penniman, Charles	80 30
Penniman, Mary	2 00
Poland, Edgar	6 35
Poland, Florence	2 00
Poland, Forrest	6 35
Poland, Mrs. Forrest	2 00
Poland, John	43 50
Poland, Orvil	2 00
Sherrard, W. J.	2 00
Stevens, Susie	26 10
Tolman, Newton	89 00
Tolman, Janet	2 00
Tompkins, Howard	21 75
Tompkins, Irene	2 00
Towne, Helen	6 35
Trowbridge, C. P.	160 95
Trask, Vivian	2 00
Warner, Grace	49 85
Warner, Arlene	2 00
Warner, Don	23 97
White, Barbara	180 35
White, Barrie	2 00

Non-Resident

Ames, Ira	\$91 35
Barr, Ruth	91 35
Blanchard, Jerry	21 75
Cameron, Richard	10 88
Carey, Forrest	30 45
Coffin, Eugene	169 60
deBussy, K.	13 05
Egbert, Victor	39 15
Felix, Mildred	130 50

Gauthier, Fred	8 70
Granite Lake Camp	556 80
Hanifin, Thomas	97 88
Joseph, Ruth	4 35
Koburg Realty Corp.	108 75
Menter, Mrs. H.	8 70
Metcalf, Doris	15 23
Olson, Mary	23 92
Shaw, Henry	304 50
Shortlidge, R. J.	43 50
Sparks, Catherine	36 98
Spaulding, Earl	87 00
Tribble, Joseph	87 00

I hereby certify that the above list showing names and amount due from each delinquent taxpayer as of Dec. 31, 1948 on account of tax levy of 1948 is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

SUMMARY OF TAX SALES ACCOUNTS AS OF DEC. 31, 1948

—DR.—

Tax sale on account of levies of:

	1947	1946
Taxes sold to town	\$184 13	
Balance of unredeemed taxes— Jan. 1, 1948		\$42 71
Total debits	\$184 13	\$42 71

—CR.—

Unredeemed taxes at close of year	\$184 13	\$42 71
Total credits	\$184 13	\$42 71

Unredeemed taxes from tax sales
on account of levies of:

	1947	1946
Koburg Realty Corp.	\$100 75	
Burt, Raymond	83 38	
Carey, Forrest		\$42 71
	<hr/>	
	\$184 13	\$42 71

SUMMARY OF WARRANT

Levy of 1947

—DR.—

Uncollected taxes—as of Jan. 1, 1948:

Property taxes	\$1,549 98	
Poll taxes	52 00	
	<hr/>	
		\$1,601 98

Added taxes:

Poll taxes	\$2 00	
Interest and penalties during fiscal year ended Dec. 31, 1948	79 41	
	<hr/>	
Total debits		\$1,683 39

—CR.—

Remittances to treasurer during fiscal
year ended Dec. 31, 1948:

Property taxes	\$1,546 48	
Poll taxes	46 00	
Interest and penalties	79 41	
Abatements made during year	2 00	

Uncollected taxes as per collector's list:

Poll taxes	6 00	
Property taxes	3 50	
	<hr/>	
Total credits		\$1,683 39

SUMMARY OF WARRANT

Levy of 1948

—DR.—

Taxes committed to collector:

Property taxes	\$20,401 15	
Poll taxes	222 00	
<hr/>		
Total warrant	\$20,623 15	
Interest collected	2 64	
Penalties	4 60	
Total debits		\$20,630 39

—CR.—

Remittances to treasurer:

Property taxes	\$16,440 78
Poll taxes	136 00
Interest collected	2 64
Penalties collected	4 60
Abatements	14 00

Uncollected taxes as per collector's list:

Property taxes	3,960 37	
Poll taxes	72 00	
<hr/>		
Total credits		\$20,630 39

LEVIES OF 1945 AND 1946

—DR.—

Uncollected taxes as of Jan. 1, 1948:

Poll taxes, regular @ \$2.00	\$2 00	
Poll taxes, special @ \$5.00	5 00	
Interest and penalties	1 78	
<hr/>		
Total debits		\$8 78

—CR.—

Remittances to treasurer during fiscal
year ended Dec. 31, 1948:

Poll taxes, regular @ \$2.00	\$4 00	
Poll taxes, special @ \$3.00	3 00	
Interest and penalties	1 78	
<hr/>		
Total credits		\$8 78

TOWN TREASURER'S REPORT

RECEIPTS

Taxes	\$18,264. 69
Bank loans	9,000 00
Bounties	79 50
Rent of tractor	694 40
Fire bills	80 57
Auto permits	523 05
Dog licenses	66 00
Class V highways	183 30
Refund T. R. A.	43 85
Savings bank tax	79 06
Interest and dividend tax	711 74
Filing fees	4 00
Rent of town hall	120 00
	<hr/>
	\$29,850 16
Balance on hand Jan. 1, 1948	\$1,678 66
Receipts	29,850 16
	<hr/>
Payments	\$31,528 82
	29,778 03
	<hr/>
Balance	\$1,750 79

FLORENCE TOLMAN,
Treasurer.

DETAILED STATEMENT

Detail No. 1. Salaries of Town Officers:

Bernard F. Richardson, selectman	\$150 00
Winston French, selectman	85 00
Wilmer C. Tolman, selectman	60 00
Frank E. Upton, tax collector	200 00
Mildred Quigley, town clerk	75 00
Florence Tolman, town treasurer	60 00
Bernard F. Richardson, health officer	10 00
Francis Tolman, auditor	15 00
Harold Tompkins, constable	10 00
Ruby Murdough, overseer of poor	10 00
Gordon Tolman, moderator, 1947	5 00
Gordon Tolman, moderator, 1948	8 00
	<hr/> \$698 00

Detail No. 2. Expenses Town Officers:

Chase's Book Store, supplies	\$27 28
Winfield Chaplin, tax sale mortgage list (1947)	3 50
E. C. Eastman Co. Inc., dog tags and book	8 41
Winfield Chaplin, transfer cards	8 60
Sentinel Printing Co., town reports	175 95
U. S. Auto & Truck Guide for town clerk	4 50
Esther G. Bennett, deceased owners of property	30
N. H. Tax collectors association fee	2 00
Frank E. Upton, costs of tax sale	11 09
Winfield Chaplin, tax sale mortgage list (1948)	2 50
B. F. Richardson, selectman	33 50
B. F. Richardson, tax commission meeting	8 00
Winston French, tax commission meeting	8 00
B. F. Richardson, conference with Atty. Turner	5 00
Mildred Quigley, auto permit fees	49 00
Mildred Quigley, expenses town clerk	17 00

Florence Tolman, expenses town treasurer	13 00
Spencer Hardware Co., police badges	6 50
Frank Upton, expenses tax collector	34 12
Assessors Association fee	2 00
Palmer Ins. Co., town officers bonds	32 50
	<hr/>
	\$452 75

Detail No. 3. Expenses of town buildings:

Maurice Tolman, janitor	\$41 70
Robert Curtis, wood for town hall	9 00
Walter Hutchins, repairs on town hall	7 90
Winston French, wood and labor	15 00
New England Tel. & Tel., phone at town barn	3 74
Winston French, mowing common and paint for town hall	7 00
Eugene Smith, work on piano in town hall	8 00
Frank E. Upton Jr., hauling wood for town hall	5 00
Davis Oil Co., oil for town barn	232 30
Public Service Co., electricity	95 88
	<hr/>
	\$425 52

Detail No. 4. Election expenses:

Gordon F. Tolman, moderator	\$20 00
Arvilla Tolman, supervisor (1947)	9 40
Arvilla Tolman, supervisor	27 00
D. Page Wheelwright, supervisor	26 00
Ruth Staples, supervisor	27 00
Norma Upton, ballot clerk	24 00
Francis Tolman, ballot clerk	24 00
Harold Tompkins, ballot clerk	8 00
Janet Tolman, ballot clerk	16 00
Chase's Book Store	3 40
	<hr/>
	\$184 80

Detail No. 5. Police Dept.:

W. L. Guillow, care of tramps	\$76 75
Howard Tompkins, accidents	10 00
	<hr/>
	\$86 75

Detail No. 6. Highways and bridges:

Edward F. Murdough, town maintenance	\$5,035 02
Edward Murdough, snow removal	2,967 84
Towns share of T. R. A.	337 69
Edward Murdough, additional pay for T. R. A. labor	83 20
Frank Upton Jr., clearing road	3 00
Town of Sullivan, snow removal	38 50
	<hr/>
	\$8,465 25

Detail No. 7. Public Welfare:

State of N. H., old age assistance	\$32 94
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Detail No. 8. Patriotic Purposes:

Flowers for Memorial day	\$29 40
Flags for Memorial day	15 75
	<hr/>
	\$45 15

Detail No. 9. Bronze tablet with soldiers names:

Louis Pasquarelli, labor and tablet	\$290 04
Thomas Rowe, truck and labor	12 00
	<hr/>
	\$302 04

Detail No. 10. Care of Cemeteries:

Maurice Tolman	\$60 00
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Detail No. 11. Old Home Day:

Richard Upton	\$100 00
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Detail No. 12. Monadnock Region:

Treasurer	\$45 00
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Detail No. 13. Snow fence:

Merrimack Farmers	\$179 00
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Detail No. 14. Refund on taxes:

Charles Eames	\$50 46
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Detail No. 15. Damages to car on Bailey bridge:

Ashley Motors, Marlow, N. H.	\$27 35
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Detail No. 16. Schools:

Balance of 1947 appropriation	\$1,008 40
Part of 1948 appropriation	4,200 40
	<hr/>
	\$5,208 40

Detail No. 17. Insurance:

G. H. Aldrich & Sons, on books	\$4 50
Mason Insurance Agency, on buildings	133 88
	<hr/>
	\$138 38

Detail No. 18. Fire Department:

Winston French, 2 gal. alcohol for fire truck	\$2 80
B. F. Richardson, work and repairs on fire truck	23 00
New England Explosive Corp., dynamite for water hole	12 75
James Coffin, couplings for fire hose	8 75
Worcesters garage, Dublin, work on fire truck	6 00
	<hr/>
	\$53 30

Detail No. 19. Interest:

Treasurer of trust funds	\$52 50
Keene National Bank, on temporary loans	95 00
Long term note	175 80
	<hr/>
	\$323 30

Detail No. 20. Temporary notes:

Keene National Bank	\$9,000 00
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Detail No. 21. Payment on tractor note:

Keene National Bank	\$1,000 00
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Detail No. 22. Capital Reserve Fund (1947):

Treasurer of Trust Funds	\$500 00
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Detail No. 23. Tractor rent to other towns:

Edward Murdough	\$226 97
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Detail No. 24. Forest fires:

Treasurer, City of Keene	\$5 00
B. F. Richardson, warden	179 24

 \$184 24

Detail No. 25. Libraries:

Wilmer C. Tolman	\$25 00
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Detail No. 26. Taxes bought by town:

Frank E. Upton, collector	\$173 04
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Detail No. 27. Bounties:

Bernard F. Richardson	\$45 00
Winston French	26 00
Wilmer C. Tolman	27 00

 \$98 00

REPORT OF ROAD AGENT

McINTIRE ROAD

Edward Murdough, 32 hours @ \$1.05	\$33 60
Don Warner, 36 hours @ \$1.00	36 00
Claude Hutchins, 24 hours @ \$1.00	24 00
George Curtis, 28 hours @ \$1.00	28 00
Henry Abare, 74 yards gravel @ \$.10	7 40
Berger metal culvert	101 20
Edward Murdough, truck 9 hours @ \$2.20	19 80
<hr/>	
Amount expended	\$250 00
Amount drawn from town	250 00

GASOLINE TAX RECEIVED FROM STATE

CUTTING BRUSH AND GRAVELING

FROM DIXON'S CORNER TO FRANK UPTON'S

Edward Murdough, 22½ hours @ \$1.05	\$23 63
Arnold Miner, 8 hours @ \$1.00	8 00
Claude Hutchins, 19½ hours @ \$1.00	19 50
Don Warner, 18 hours @ \$1.00	18 00
George Curtis, 17 hours @ \$1.00	17 00
Joseph Creamer, 17 hours @ \$1.00	17 00
Leonard Frazier, 3½ hours @ \$1.00	3 50
Edward Murdough, 22 hours @ \$2.20	48 40
Wilmer Tolman, 180 yds. gravel @ \$.10	18 00
Ethel Priest, 100 yds. gravel @ \$.10	10 00
<hr/>	
Amount expended	\$183 03
Amount drawn from town	183 03

MAINTENANCE

From Jan. 1, 1948 to Jan. 1, 1949

Edward Murdough, 553 hours @ \$1.05	\$581 65
George Curtis, 438½ hours @ \$1.00	438 50

Claude Hutchins, 292½ hours @ \$1.00	292 50
Joseph Creamer, 309½ hours @ \$1.00	309 50
Arnold Miner, 131 hours @ \$1.00	131 00
Don Warner, 605 hours @ \$1.00	605 00
Terrance Quigley, 124 hours @ \$1.00	124 00
Robert Carpenter, 55 hours @ \$1.00	55 00
Edgar Poland, 6 hours @ \$1.00	6 00
John Poland, 8 hours @ \$1.00	8 00
Clyde Hutchins, 4 hours @ \$1.00	4 00
Everett Pearl, 5 hours @ \$1.00	5 00
Olton, Pearl, 5 hours @ \$1.00	5 00
Percy Flood, 65½ hours @ \$1.00	65 50
Leonard Frazier, 4½ hours @ \$1.00	4 50
Raymond Burt and team, 5 hours @ \$2.00	10 00
W. O. Conrad, 22 hours—tractor, 3 hours @ \$2.00	28 00
Edward Murdough, truck 350 hours @ \$1.60	560 00
Edward Murdough, truck 150 hours @ \$2.20	330 00
Wilmer Tolman, 193 yds. gravel @ \$.10	19 30
Ethel Priest, 642 yds. gravel @ \$.10	64 20
George Curtis, 152 yds. gravel @ \$.10	15 20
Henry Abare, 456 yds. gravel @ \$.10	45 60
M. S. Perkins, labor on road machine	4 98
Arthur Whitcomb, Durfee mix	35 33
Spencer Hardware, cables and supplies	41 46
D. W. Leroux, 2,566 ft. bridge plank	167 29
Lewis Jackson, 270 ft. bridge plank	16 20
Thomas Hanifin, 300 ft. bridge plank	24 00
Edward Murdough, telephone calls	2 25
Northeastern Petroleum, track roll grease	28 13
Sunshine Feed Store, 2 shovels	4 00
Sibley Oil Co., gas and oil	268 55
Perkins, Bassett & Wright, supplies	5 85
New England Explosives, dynamite and caps	26 13
Sheldon Barker, gas	21 88
Berger Metal Culvert	192 33
Fred Huntley, rake teeth	36 15
Amount expended	\$4,601 99
Amount drawn from town	4,601 99

SNOW REMOVAL

From Jan. 1, 1948 to Jan. 1, 1949

Edward Murdough, 367½ hours @ \$1.05	\$385 89
Claude Hutchins, 275½ hours @ \$1.00	275 50
Frank Ball, 148 hours @ \$1.00	148 00
Walter Hutchins, 308 hours @ \$1.00	308 00
Don Warner, 116 hours @ \$1.00	116 00
George Curtis, 40½ hours @ \$1.00	40 50
Joseph Creamer, 30 hours @ \$1.00	30 00
William McIntire, 77½ hours @ \$1.00	77 50
Percy Flood, 40 hours @ \$1.00	40 00
Victor Hutchins, 33½ hours @ \$1.00	33 50
Ernest Breed, 29 hours @ \$1.00	29 00
John Warner, 8 hours @ \$1.00	8 00
Orville Poland, 11 hours @ \$1.00	11 00
Maurice Tolman, 2½ hours @ \$1.00	2 50
Albert Carpenter, 50 hours @ \$1.00	50 00
Arnold Miner, 43½ hours @ \$1.00	43 50
Terrance Quigley, 18½ hours @ \$1.00	18 50
Everett Pearl, 13 hours @ \$1.00	13 00
Olton Pearl, 2 hours @ \$1.00	2 00
Clyde Hutchins, 11 hours @ \$1.00	11 00
Sheldon Barker Jr., 1½ hours @ \$1.00	1 50
Edward Murdough, truck, 120½ hours @ \$1.60	192 80
Edward Murdough, truck, 28½ hours @ \$2.20	62 70
Clyde Coombs, parts and labor	186 21
Johnson Motor, tools and spark plugs	12 72
Perley Wilcox, coil and condensor	6 30
Sheldon Barker, gas and anti freeze	95 25
Perkins, Bassett & Wright, supplies	19 78
Casselini & Venable, parts	12 43
Spencer Hardware, supplies	42 57
Northeastern Petroleum, track roll grease	25 00
Elm City Grain, 1 ton salt	24 00
Lowell's Service Station, battery	16 00
Leo Caron, soldering gas tank and cutting plate	8 25
Sibley Oil Co., gas and oil	286 80
Wyman & Ball, welding and rebuilding grousers	227 60

John Hammond, gas	10 00
M. S. Perkins, steel, labor and rebuilding grousers	182 54
<hr/>	
Amount expended	\$3,067 84
Amount drawn from town	3,067 84

EDWARD MURDOUGH,
Road Agent.

REPORT OF SUPERINTENDENT AND SEXTON 1948

NELSON VILLAGE CEMETERY
Supt. and Sexton, Maurice D. Tolman

APRIL

Maurice D. Tolman, 1 day, 4 hours	\$12 00
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\$12 00

MAY

Maurice D. Tolman, 5 days	\$40 00
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\$40 00

JUNE

Maurice D. Tolman, 4 hours	\$4 00
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M. Jackson and truck, 2 hours	4 00
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\$8 00

JULY

Maurice D. Tolman, 1 day	\$8 00
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\$8 00

Received from trust funds

\$68 00

68 00

DETAILED ACCOUNT

Maurice D. Tolman

April 28—4 hours	\$4 00
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April 29—8 hours	8 00
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\$12 00

MAY

May 3—4 hours	\$4 00
May 5—4 hours	4 00
May 6—4 hours	4 00

 \$12 00

MAY 1948

May 10—4 hours	\$4 00
May 15—5 hours	5 00
May 20—3 hours	3 00
May 26—6 hours	6 00
May 27—4 hours	4 00
May 28—6 hours	6 00

 \$28 00

JUNE

June 5—1 hour	\$1 00
June 15—3 hours	3 00

 \$4 00

M. Jackson and Truck

June 5—2 hours	\$4 00
----------------	--------

 \$4 00

JULY

July 7—4 hours	\$4 00
July 8—4 hours	4 00

 \$8 00

 \$68 00

Received from trust funds 68 00

REPORT OF TRUST FUNDS, TOWN OF NELSON

ON DECEMBER 31, 1948

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town†	\$200.00	3%	\$27.14	\$6.54	\$8.00	\$25.68
1903	Bancroft Cemetery Trust Fund	Loaned Town†	100.00	3%	13.63	3.26	2.00	14.89
1906	Whitney Cemetery Trust Fund	Loaned Town†	50.00	3%	9.11	1.68	1.50	9.29
1908	Charles Atwood Cemetery Trust Fund	Loaned Town†	50.00	3%	6.16	1.62	1.50	6.28
1909	Flora Bryant Cemetery Trust Fund	Loaned Town†	50.00	3%	13.34	1.76	1.50	13.60
1910	Russell Kittredge Cemetery Trust Fund	Loaned Town†	100.00	3%	16.66	3.32	2.00	17.98
1921	James Derby Cemetery Trust Fund	Loaned Town†	300.00	3%	57.04	10.11	2.00	65.15
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2%	17.14	2.35	1.50	17.99
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2%	5.16	1.10	1.50	4.76
1932	Henry Melville Cemetery Trust Fund	\$1,100 dep. Chesh. Co. Savings Bank		2%				
		\$900 loaned town†	2,000.00	3%	163.83	52.39	45.50	170.72
1932	Henry Melville Library Trust Fund	Deposited in Cheshire Co. Savings Bank						
		Deposited in Cheshire Co. Savings Bank	1,000.00	2%		20.10	20.10	
1933	Delia H. Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank						
		Deposited in Cheshire Co. Savings Bank	100.00	2%	20.38	2.41	.50	22.29
1946	Edric B. Smith Cemetery Fund	Deposited in Cheshire Co. Savings Bank	100.00	2%	3.08	2.07	.50	4.65
	Totals		\$4,200.00		\$352.67	\$108.71	\$88.10	\$373.28

†Note given

CORA J. TOLMAN
ARVILLA C. TOLMAN
ADA B. UPTON

Trustees.

LIBRARY REPORT

Jan. 1 to Dec. 31, 1948

Total number of volumes in library	4,059
Number of volumes purchased	17
Number of volumes presented	74
Number of volumes circulated	566
Number of periodicals circulated	123
Total number of volumes and periodicals circulated, including 7 volumes lent by State Library Ex- tension Service	689

ALICE W. SHARPLES,
Librarian.

LIBRARY FINANCIAL REPORT

January 1-December 31, 1948

RECEIPTS

On hand Jan. 1, 1948, cash	\$121 81
White fund	66 46
Interest on Melville fund	25 15
Dividends from Am. Tel. & Tel. stock	108 00
Town appropriation	25 00
Gift	50
	<hr/>
	\$346 92

PAYMENTS

Mason Ins. Agency	\$20 00
Palmer Ins. Agency	9 56
Books	29 47
Postage	12
Library supplies	9 90
Alice W. Sharples, librarian	52 00
William H. Sharples, janitor	15 00
Thomas Rowe, cleaning grounds, straightening steps	30 00
	<hr/>
	\$166 05
White fund	\$66 46
Cash	114 41
	<hr/>
Balance in treasury, Dec. 31, 1948	\$180 87

WILMER C. TOLMAN,
Treasurer.

TOWN HALL

Report of Maurice D. Tolman
Janitor, 1948

Jan. 22	Shoveled snow	\$1 00
Feb. 15	Shoveled snow, fire, meeting	1 00
Mar. 8	Rails and booths up, fire for check list	2 00
Mar. 9	Care fire for town meeting	1 00
April 15	Care of hall and fire, selectmen	1 25
May 9	Fire, meeting, care of hall	1 00
May 18	Raking up shingles	1 50
May 22	Removing shingles by truck	4 50
July 10	Cleaning around building	75
Sept. 13	Rails and booths up for checklist	1 50
Sept. 17	Rails down, clean hall	1 00
Oct. 28	Rails, booths up, fire	1 50
Nov. 2	Care of fire and hall	1 00
Dec.	Rails and booths down	1 00
	Care of hall for 20 dances	20 00

SUPPLIES FOR 1948

4 pkgs. floor wax	60
4 toilet paper	60
Lime	50

\$41 70

Town hall rent received, 20 dances	\$120 00
Benefit dance and Red Cross dance—No charge.	

AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report and Superintendent of the Cemetery and Sexton and find them correctly cast and properly vouched.

FRANCIS TOLMAN,
Auditor.

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the Inhabitants of the School district in the town of Nelson qualified to vote in district affairs:

You are hereby notified to meet at the Nelson Town Hall in said district on the eighth day of March 1949, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see what sum the district will vote to raise and appropriate for transportation of pupils to high school.

10. To see if the district will vote to raise and appropriate the sum of one hundred and twenty-five dollars (\$125) for regular classroom instruction in music by a special music teacher employed in conjunction with other school districts.

11. To see if the district will authorize the school board to study the feasibility of the school district becoming a member of a cooperative school district, request the State Board of Education to assist in the preparation of a plan for the proposed cooperative school district and prepare a complete report to the school district for presentation at either a special meeting called in accordance with New Hampshire Revised Laws, Chapter 139, or at the next annual school district meeting.

To transact any other business that may legally come before said meeting.

Given under our hands at said Nelson this 22nd day of January 1949.

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES HUTCHINS,

School Board.

A true copy of Warrant—Attest:

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES HUTCHINS,

School Board.

FINANCIAL REPORT OF THE NELSON SCHOOL DISTRICT

For the Fiscal Year Beginning July 1, 1947,
Ending June 30, 1948

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

JOHN H. FRYE,

Superintendent.

EARL W. BARRETT,

WINSTON H. FRENCH,

AGNES G. HUTCHINS,

School Board.

June 30, 1948.

RECEIPTS

State and federal aid:

Equalization and general aid	\$1,006 79
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Local taxation:

For support of schools, tuition, salaries, debt and interest and other statutory obligations	4,775 00
Special appropriations	510 00

From sources other than taxation:

Dog licenses (from selectmen)	84 00
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Total receipts from all sources	\$6,375 79
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Cash on hand at beginning of year, July 1, 1947	1,014 00
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Grand total	\$7,389 79
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AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Nelson, N. H., of which this is a true summary for the fiscal year ending June 30, 1948, and find them correctly cast and properly vouched.

FRANCIS W. TOLMAN,
Auditor.

July 12, 1948.

PAYMENTS

Salaries of district officers	\$75 00
Superintendent's excess salary	72 50
Tax for state wide supervision	74 00
Expenses of administration	77 41
Teachers' salaries	1,901 72
Text books	165 35
Scholars' supplies	16 39
Other expenses of instruction	14 66
Janitor's salary	100 00
Fuel	317 76
Water, light and janitor's supplies	30 37
Repairs and replacements	610 12
Health supervision	102 67
Transportation of pupils	1,508 00
Tuition, elementary and secondary	1,066 78
Other special activities	1 75
State retirement assessment	8 40
New equipment	730 94
Improvements to buildings	270 36
<hr/>	
Total payments for all purposes	\$7,144 18
Cash on hand at end of year, June 30, 1948	245 61
<hr/>	
Grand total	\$7,389 79

BALANCE SHEET, JUNE 30, 1948**ASSETS**

Cash on hand	\$245 61
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Accounts due from town	84 00
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Total assets	\$329 61
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Net debt	0 00
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Grand total	\$329 61
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LIABILITIES

Total liabilities	\$0 00
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Surplus (excess of assets over liabilities)	329 61
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Grand total	\$329 61
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SCHOOL TREASURER'S REPORT

Fiscal Year Ending June 30, 1948

Cash on hand June 30, 1947	\$1,014 00
Received from selectmen:	
Appropriations for current year	\$5,285 00
Dog tax	84 00
Received from state treasurer,	
State aid	1,006 79
	6,375 79
Total amount available for fiscal year	\$7,389 79
Less school board orders paid	7,144 18
	Balance on hand as of June 30, 1948
	\$245 61

DORIS H. BALL,
District Treasurer.

June 30, 1948.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson, N. H., of which the above is a true summary for the fiscal year ending June 30, 1948, and find them correct in all respects.

FRANCIS W. TOLMAN,
Auditor.

July 12, 1948.

DETAILED STATEMENT OF RECEIPTS

1947:

July 1	Cash balance	\$1,014 00
Oct. 15	Town treasurer, appropriation	1,000 00
Dec. 3	Town treasurer, appropriation	500 00
Dec. 20	State of New Hampshire, state aid	1,006 79
Dec. 20	Town treasurer, appropriation	1,000 00
Dec. 20	Town treasurer, dog tax	84 00

1948:

Jan. 15	Town treasurer, appropriation	1,776 60
June 15	Town treasurer, appropriation	1,008 40

Total receipts during year		<hr/> \$7,389 79
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SCHOOL BOARD'S ESTIMATE FOR 1949-1950
SCHOOL DISTRICT OF NELSON

DETAILED STATEMENT OF EXPENDITURES

Support of schools:

Teacher's salary	\$2,300 00
Textbooks	200 00
Scholars' supplies	200 00
Flags and appurtenances	5 00
Other expenses of instruction	75 00
Janitor services	100 00
Fuel	200 00
Water, light and janitor's supplies	75 00
Minor repairs and expenses	250 00
Health supervision (medical inspection)	150 00
Transportation of pupils	2,000 00
Payment of elementary tuitions	650 00
Other special activities	100 00
New equipment	100 00
	\$6,405 00

Other statutory requirements:

Salaries of district officers (fixed by district)	\$100 00
Truant officer and school census	10 00
Tuition in high schools and academies (estimated)	1,800 00
Superintendent's excess salary (fixed by union)	67 00
Per capita tax (report of state treasurer)	88 00

Other obligations imposed by law or established by the district:

Teachers' retirement assessment	110 00
Administration	100 00
	\$2,275 00
Total amount to meet school board's budget	\$8,680 00

ESTIMATED INCOME OF DISTRICT

Balance, June 30, 1949 (estimated)	\$100 00
State aid (December 1949 allotment)	1,000 00
Dog tax (estimated)	75 00
	<hr/>
Deduct total estimated income not raised by taxation	1,175 00
	<hr/>
Assessment required to balance school board's budget	\$7,505 00

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES G. HUTCHINS,

School Board.

Nelson, N. H., January 22, 1949.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Nelson :

I herein submit my sixth annual report as Superintendent of Schools.

The expanding role of public education emphasizes the need for improvements in our rural schools. "School authorities agree that adequate educational opportunity can be had only when elementary schools bring a sufficient number of children together so that there is one teacher for each grade. The present rural school district organization in New Hampshire has too few pupils and too little taxable wealth in back of each pupil to provide good schools on an economical basis." The Cooperative School District Law passed by the last legislature provides the means for well organized schools in rural areas. Neighboring school districts with small enrollments should consider in detail the feasibility of this plan as it applies to the local situation.

The enrollment at the Munsonville School includes thirty-one pupils and a program for eight grades. Pupils are enrolled in only six grades at the present time. This school is better equipped than most one-room rural schools and has the advantage of a teacher with successful experience in this type of school. However, the increased number of subjects required in a modern school makes it impossible for any school of this type to complete the activities of an enriched program.

The health work in the schools is under the direction of Dr. Percy C. McIntire who will complete physical examinations of each pupil and report to the parents during the present school year.

CLASSIFICATION AND ORGANIZATION

Munsonville School

Teacher—Mrs. Freda W. Hastings

Grade	Promotions	Enrollments
	June 1948	Sept. 1948
1	0	6
2	0	0
3	6	0
4	7	7
5	4	8
6	0	4
7	5	1
8	2	5
	—	—
Totals	24	31

SCHOOL CENSUS

Ages, Sept 1, 1948	Number of Children
Less than 1 year	3
1 year	4
2 years	6
3 years	4
4 years	4
5 years	2
6 years	5
7 years	3
8 years	0
9 years	9
10 years	6
11 years	6
12 years	6
13 years	5
14 years	5
	—
Total	68

EIGHTH GRADE GRADUATES, JUNE 1948

Theodore Frank Murdough

Wilmer Lewis Barrett

STATISTICS FOR THE SCHOOL YEAR 1947-1948

Different pupils registered during the year	28
Pupils previously registered in some other school	2
Unrepeated registration	26
Number of days schools were in session	172
Number of other days for authorized institutes	7
Percent of attendance	94.54
Average daily attendance	23.40
Average daily absence	1.33
Average membership	24.73
Average number of tardinesses per pupil	1.93
Number of pupils neither absent nor tardy	0
Average number of pupils per teacher	26
Number of eighth grade graduates	2
Elementary pupils transported at district expense	13
Number of visits by Superintendent of Schools	18
Number of visits by members of school board	1
Number of visits by parents and citizens	61

CONCLUSION

I wish to thank the members of the School Board, Teachers, parents and citizens for their cooperation and services to the school district.

Respectfully submitted,

JOHN H. FRYE,
Superintendent.

Marlborough, N. H., January 31, 1949.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1948.

BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of Child 1st, 2d, etc.					
Apr. 13	Frederick William	M	L	2	Winston H. French	Dorothy M. Farwell	Millworker	Harrisville	Francestown
Oct. 31	Charles Francis	M	L	3	Forrest H. Poland	Myrtle H. Cashman	Millworker	Morden, N. S.	Springfield

MARRIAGES REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in Years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
Apr. 10	Munsonville	Hugh A. McInnis	Nelson	73	Laborer	P. E. I.	M. L. McInnis	P. E. I.	2d	B F Richardson, J P
		Vivian M. Trask	Nelson	37	Housewife	Gilsum	Etta Carle	P. E. I.	2d	Nelson
June 5	Troy	Ernest L. Breed	Nelson	31	Laborer	Keene	Geo. W. Davis Maver A. Porter Fred L. Breed	Alstead Unknown	2d	Rv N B Cawley
		Edna L. Frazier	Nelson	34	Housewife	Bradford	Unknown C. Foley	Maire, N. Y.	2d	Troy
Sept. 2	Concord	John F. Corkery	Keene	54	Hotel clerk	Spoofford	Myrtle R. Davis John Corkery Nemo Devine	Chester, Vt. Hinsdale Areland	2d	M A Spencer, J P
		Madalyn H. Fowler	Nelson	45	Secretary	Nelson	Clarence S. Fisher Blanche Robinson	Nelson Litchfield, Me.	3d	Concord

*What marriage—whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.		Male or Female.	S., M., W.*	Father.	Mother.		
Mar. 14	Clarence S. Fisher	77	4	26	Nelson	M		Nelson	Nelson	Sumner P. Fisher	Emma C. Scripture
Sept. 13	Charles C. Osgood	73	3	1	Nelson	M		Nelson	Nelson	George W. Osgood	Mary Tolman
Nov. 5	Lilla B. Scott	87	9	9	Lyndeboro	F		Stoddard	Stoddard	Isaac Dunn	Christina Snow
Nov. 9	Chas. E. Penniman	50	8	26	Moultonboro	M		Unknown	England	Fred Penniman	Gertrude Newman

*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF THE FOREST FIRE WARDEN

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equalling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all the people, we can hope to have another successful year in 1949. Let us remember that in any year, over 90% of all fires are caused by carelessness and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as follows:

- (1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.
- (2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.
- (3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

F. J. BAKER,
District Fire Chief.

1948 FIRE RECORD

Number of Fires, 1.
Acreage Burned, $\frac{3}{4}$.
Number of Fire Permits Issued, 18.

Respectfully submitted,

BERNARD F. RICHARDSON,
Forest Fire Warden.
